

Miller Creek School District

45-day Adopted Budget Revise per Legislature's
Budget

August 10, 2021

2021-22 MCSD Budget Comparison: May Revise & State Budget Act

Funding Topics Impacting MCSD	Governor's May Revise Proposal (basis for MCSD Adopted Budget)	Financial Impact to MCSD Budget	CA Legislature's Budget Act (AB 77 & SB 98)	Change for MCSD: (between May Revise and Budget Act.)
State Unemployment Rate (SUI) expenditure increase	SUI Increase from 0.05% to 1.23%	\$180,317 more cost	Legislature reduced the SUI rate from 1.23% to 0.5%	Proposed SUI Cost reduced from \$180,317 to \$68,765 = "Savings" of \$111,553
Child Nutrition Facilities/Equip. upgrade	Not Mentioned	Not in original June Budget	Provides \$25k one-time funding for additional services to support Meal services/distribution upgrades.	\$25k new one-time revenue & corresponding \$25k one-time expenditures
PreK Planning and Implementation Grant	Universal TK/K proposed	\$106,801 Planning Revenue	Full TK implementation required IF District takes the grant.	No change. Basic Aid Districts do not offer TK in Marin County.
Expanded Learning Opportunities Program	Included in May Revise, but changed by Legislature	Unclear	9 hours of instructional time. Add extra 30 days during school breaks. 20:1 student to adult ratio...however, 10:1 ratio if TK/K kids served	No change. ~\$246,216 revenue doesn't cover new expense required by 9 hour days plus 30 extra days...further complicated by student ratios.
Additional 15% Concentration Funds	Districts with Unduplicated Pupil Percentage > 55% receive 65% instead of 50% additional payment of Base Grant per child above 55%.	Zero. MCSD UPP is 20.32% (under 55% threshold), therefore, no Concentration funds	Kept this 15% raise for Concentration payments	No change.

• All revenue and expenditure changes (including one-time and on-going) will be formally reflected in the 1st Interim Budget Report in December

Questions? Comments?